I hereby certify that this correspondence is being deposited in the United States Postal Services as First Class Mail in an envelope addressed to:

Commissioner for Patents

P.O. Box 1450

Alexandria, V

Attorney for Applicant

EDate: 31 May 2005

JUN D 2 2005

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

10/701,860

Applicant(s):

Xu Zhu

Filed:

November 5, 2003

Title:

ULTRATHIN FORM FACTOR MEMS MICROPHONES AND MICROSPEAKERS

Art Unit:

2825

Examiner:

Igwe U. Anya

Docket No.:

DB001092-000

TRANSMITTAL LETTER

To:

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Dear Sir:

Enclosed for filing are the following:

Remarks to Examiner's Reasons for Allowance.

The Commissioner is hereby authorized to charge any underpayment or credit any overpayment to our Deposit Account No. 20-0888. A copy of this transmittal letter is enclosed.

Also enclosed is a return postcard. Please date stamp and mail the postcard to acknowledge receipt of the above-mentioned correspondence.

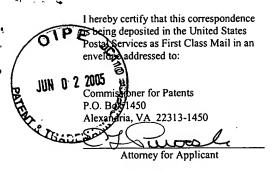
Respectfully submitted,

Edward L. Pencoske Reg. No. 29,688

Thorp Reed & Armstrong, LLP One Oxford Centre, 14th Floor Pittsburgh, PA 15219-1425

(412) 394-7789

Date: 31 May 2005 Attorneys for Applicant



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REMARKS TO EXAMINER'S REASONS FOR ALLOWANCE

Applicant believes that the Statement of Reasons for Allowance in this case is improper as it merely copies one or more limitations of the claims into the reasons for allowance. While applicant believes that the claims are allowable, applicant does not agree patentability resides in any one limitation or that each feature is required for patentability.

Respectfully submitted,

Edward L. Pencoske Reg. No. 29,688

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Attorneys for Applicant

Date: 31 May 2005